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Attorney Docket No. 01376CIP/HG

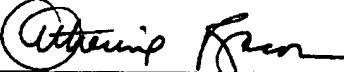
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Applicant : Masakatsu KANEKO et al  
Serial No. : 09/925,673  
Filed : August 9, 2001  
For : NOVEL NUCLEOSIDE AND  
OLIGONUCLEOTIDE ANALOGUES



Catherine Bacon

Dated: January 22, 2007

ATTENTION: MAIL STOP 16 - REFUND SECTION  
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REQUEST FOR REFUND

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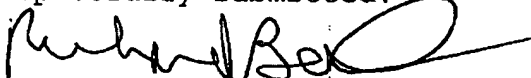
S I R :

Attached hereto is a highlighted copy of our November 2006 Monthly Statement of Deposit Account 06-1378. The \$200 fee, charged on November 30, 2006 (Control No. 5, Fee Code 1201) for an independent claim in excess of three, is respectfully submitted to be in error for the following reasons:

The AMENDMENT UNDER 37 CFR 1.111, mailed November 8, 2006, did not add any additional independent claims.

Therefore, it is respectfully requested that the Patent Office promptly credit the \$200 charged for an independent claim (Fee Code 1201) on November 30, 2006, to the undersigned's Deposit Account 06-1378.

Respectfully submitted.



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Reg. No. 28,180

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